



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 15, 2024

Peter Pfreundschuh  
Chief Financial Officer  
Y-mAbs Therapeutics, Inc.  
230 Park Avenue  
Suite 3350  
New York, NY 10169

**Re: Y-mAbs Therapeutics, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-38650**

Dear Peter Pfreundschuh:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences